61A202 (10-08) Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

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PMD =

2009 PUBLIC SERVICE COMPANY PROPERTY TAX RETURN FOR RAILROAD CAR LINE

For Year Ending December 31, 2008

File by April 30, 2009 with: Office of Property Valuation Public Service Section 501 High Street, Fourth Floor Station 32 Frankfort, Kentucky 40620 (502) 564-8175

GNC # C			Linding Decem		2000	Fax (502) 5	64-8192				
(Office use only) Place current ta:	xpayer mailing label	Kentucky Revised Statute 136.120 grants the Department of Revenue the authority to value and assess all of the property of any person or business performing any public service, including railroad car line companies which operate any kind of railroad car in or through Kentucky including, but not limited to, flat, tank, refrigerator, passenger, sleeping, freight or similar type car. This return must be filed on or before April 30 of each year, covering the movement of cars in Kentucky during the preceding calendar year. The Office of Property Valuation will determine the value of rolling								
		G LABEL INFORMA		stock of e	ach company all	ocable to K	entucky, based on 100				
		I through PART III b	percent of fair cash value, and notify the taxpayer of the assessment. A taxpayer may request a 30-day extension to file if good cause exists and if requested before the due								
A. Taxpayer N	Name Central Office Add	lress		date of t	he tax return (K	RS 136.130). All late filings will				
b. Taxpayer e	central Office Flac	aces	be subject to a minimum penalty of 10 percent of the total taxes due. The penalty for failure to file is 20 percent of the total taxes due (KRS 132.290). Furthermore, anyone who willfully fails to file shall be fined \$1,000, and \$50 for each day after April 30 (KRS 136.990). F. (Complete if different from items A–B) For agents, etc., a current power of attorney must be on file with the Kentucky Department of Revenue.								
C. Telephone ()	Fax No. (
D. Taxpayer F	Federal ID Numb	per:		Send tax bills and all correspondence to:							
E. Type Own				Name Title							
		rship Foreign		Address							
☐ Partnershi	p 🛘 Other (sp	ecify)		Telephone	e ()	Fax I	No. ()				
PART I	List the mileage traveled by each class of car and car mark on each railroad in Kentucky. Total mileage in Kentucky must include loaded and unloaded miles. The total miles traveled over each railroad in Kentucky (Part I) must equal total mileage in Kentucky (Part III). If additional space is needed, attach a separate schedule or make copies of this page. If you have more than one car mark, also attach a separate schedule listing those for which you are responsible for the tax whether or not the cars traveled in Kentucky.										
Nan	ne of Railroad Over V Traveled in Kentu	Which Cars	Kind or Class of Cars		Mark(s) Identified It Interchanges	Mile	s Traveled Over Each Railroad in Kentucky				
(The total miles	s on this line must	t equal the total of Col	lumn D in Part III.)		TOTAL						
PART II—Corbelow.	nplete Part II on the	reverse side for each ca	r classification in the tot	tal fleet of ro	lling stock <i>before</i>	completing	Part III Summary				
PART III SUMMARY	traveled everywh and total mileage	frigerator, tank or other ere must pertain to Col in Kentucky must inclu ere during calendar ye	umn B total number of ade loaded and unloade	units forw ed miles. Yo	arded from Part I u must attach a sı	I. Total mile ımmarized	es traveled everywhere schedule of total miles				
A Car Class	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from Part II, Col. G)	C Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total Fleet of Rolling Stock	D Total Mileage in Kentucky (Forwarded from Part I)	E Total Kentuck Percent (Total I ÷ Total C	Yalu O (Forwarde Part II, C	ed from Col. K,	G Total Kentucky Taxable Value (E x F)				
1. Refrigerator											
2. Tank											
3. Other											
TOTALS											
		berjury, that this return			schedules and sta	itements) l	nas been examined by				
	•	dge and belief is a true	•								
Printed Name_			Frint	ieu mie							

PART II

2008 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2008)
DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2008.
- C. Age is determined by year of purchase or acquisition whether equipment is new or used. New or used railcars purchased or acquired in the prior year are age 1 and so forth. You should contact your lessor for leased car ages or report the year the lease agreements originated.
- D. Report the car number, or the first and last numbers in the car numbering series, for **all** cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the amount you paid for each rail car in the car numbering series. Improvements must be reported on a separate line at the year and age of the actual improvement. Contact your lessor for unit cost of leased cars or multiply your yearly lease payment by factor nine.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 27+ are the year 2009 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G* and Column K** as instructed below.

		If additional sp			separate sch		vies of this page for each	car class.	
		(check one) \square Refrust be expressed in U		☐ Tank	c □ Otl	ner (specify) _			
		D	E E	<u>у.</u> F	G	Н	l I		K
Age by Yo Purcha or Acquis Whether or Use	nse sition New	Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	Reporting Car Mark Also Known as	A.A.R. Car Type Code	Number of Units (Cars in Number Series)	Unit Cost and Improvements	Total Cost (Col. G x Col. H)	Factor	Fleet Value (Col. I x Col. J)
2008	1					\$	\$.926	\$
2007	2							.866	
2006	3							.849	
2005	4							.815	
2004	5							.815	
2003	6							.749	
2002	7							.675	
2001	8							.602	
2000	9							.534	
1999	10							.483	
1998	11							.429	
1997	12							.383	
1996	13							.344	
1995	14							.309	
1994	15							.284	
1993	16							.259	
1992	17							.233	
1991	18							.209	
1990	19							.188	
1989	20							.188	
1988	21							.188	
1987	22							.188	
1986	23							.188	
1985	24							.188	
1984	25							.188	
1983	26							.188	
1982	27							.188	
1981	28							.188	
1980 & Prior	29+							.188	
TOTAL					*				*:

^{*}Carry the total number of units from the above total line of Column G to the front, Part III, Column B. **Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.

TOTALS